

§ 229.701

Item number	Item description
303	Commissions.
304	Revenues from investment banking activities.
305	Revenues from asset management and other fee based services.
310	Interest expense.
311	Compensation and employee related expense.
313	Income/loss before income tax.
314	Income/loss before extraordinary items.
315	Extraordinary items, less tax.
316	Cumulative change in accounting principles.
317	Net income or loss.
318	Earnings per share—primary.
319	Earnings per share—fully diluted.

APPENDIX E TO ITEM 601(C) OF REGULATION S-K; PUBLIC UTILITY COMPANIES AND PUBLIC UTILITY HOLDING COMPANIES—FINANCIAL DATA SCHEDULE UT

Item number	Item description
1	Total net utility plant.
2	Other property and investments.
3	Total current assets.
4	Total deferred charges.
5	Balancing amount for total assets.
6	Total assets.
7	Common stock.
8	Capital surplus, paid in.
9	Retained earnings.
10	Total common stockholders equity.
11	Preferred stock subject to mandatory redemption.
12	Preferred stock not subject to mandatory redemption.
13	Long term debt, net.
14	Short term notes.
15	Notes payable.
16	Commercial paper.
17	Long term debt—current portion.
18	Preferred stock—current portion.
19	Obligations under capital leases.
20	Obligations under capital leases—current portion.
21	Balancing amount for capitalization and liabilities.
22	Total capitalization and liabilities.
23	Gross operating revenue.
24	Federal and state income taxes expense.
25	Other operating expenses.
26	Total operating expenses.
27	Operating income (loss).
28	Other income (loss), net.
29	Income before interest charges.
30	Total interest charges.
31	Net income.
32	Preferred stock dividends.

17 CFR Ch. II (4–1–00 Edition)

Item number	Item description
33	Earnings available for common stock.
34	Common stock dividends.
35	Total annual interest charges on all bonds.
36	Cash flow from operations.
37	Earnings per share—primary.
38	Earnings per share—fully diluted.

APPENDIX F TO ITEM 601(C) OF REGULATION S-K CONSOLIDATED TOTALS FOR REGISTRANTS FILING MULTIPLE FINANCIAL DATA SCHEDULES—FINANCIAL DATA SCHEDULE CT

Item number	Item description
5–02(18)	Total assets.
5–02(28)	Preferred stock-mandatory redemption.
5–02(29)	Preferred stock-no mandatory redemption.
5–02(30)	Common stock.
5–02(31)	Other stockholders' equity.
5–02(32)	Total liabilities and stockholders' equity.
5–03(b)1	Total revenues.
5–03(b)(11)	Income tax expense.
5–03(b)(14)	Income/loss continuing operations.
5–03(b)(15)	Discontinued operations.
5–03(b)(17)	Extraordinary items.
5–03(b)(18)	Cumulative effect—changes in accounting principles.
5–03(b)(19)	Net income or loss.
5–03(b)(20)	Earnings per share—primary.
5–03(b)(20)	Earnings per share—fully diluted.

[47 FR 11401, Mar. 16, 1982]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting §229.601, see the List of CFR Sections Affected in the Finding Aids section of this volume.

EFFECTIVE DATE NOTE: At 64 FR 53909, Oct. 5, 1999, §229.601 was amended in paragraph (b)(10)(iii)(B)(5) by removing the words “Item 11 of Form 20-F” and adding, in their place, the words “Item 6.B. of Form 20-F (§249.220f of this chapter)”, effective Sept. 30, 2000.

Subpart 229.700—Miscellaneous

§ 229.701 (Item 701) Recent sales of unregistered securities; use of proceeds from registered securities.

Furnish the following information as to all securities of the registrant sold by the registrant within the past three

years which were not registered under the Securities Act. Include sales of reacquired securities, as well as new issues, securities issued in exchange for property, services, or other securities, and new securities resulting from the modification of outstanding securities.

(a) *Securities sold.* Give the date of sale and the title and amount of securities sold.

(b) *Underwriters and other purchasers.* Give the names of the principal underwriters, if any. As to any such securities not publicly offered, name the persons or identify the class of persons to whom the securities were sold.

(c) *Consideration.* As to securities sold for cash, state the aggregate offering price and the aggregate underwriting discounts or commissions. As to any securities sold otherwise than for cash, state the nature of the transaction and the nature and aggregate amount of consideration received by the registrant.

(d) *Exemption from registration claimed.* Indicate the section of the Securities Act or the rule of the Commission under which exemption from registration was claimed and state briefly the facts relied upon to make the exemption available.

(e) *Terms of conversion or exercise.* If the information called for by this paragraph (e) is being presented on Form 8-K, Form 10-QSB, Form 10-Q, Form 10-KSB or Form 10-K (§§ 249.308, 249.308b, 249.308a, 249.310b or 249.310) under the Exchange Act, and where the securities sold by the registrant are convertible or exchangeable into equity securities, or are warrants or options representing equity securities, disclose the terms of conversion or exercise of the securities.

(f) *Use of proceeds.* As required by § 230.463 of this chapter, following the effective date of the first registration statement filed under the Securities Act by an issuer, the issuer or successor issuer shall report the use of proceeds on its first periodic report filed pursuant to sections 13(a) and 15(d) of the Exchange Act (15 U.S.C. 78m(a) and 78o(d)) after effectiveness of its Securities Act registration statement, and thereafter on each of its subsequent periodic reports filed pursuant to sections 13(a) and 15(d) of the Exchange Act through the later of disclo-

sure of the application of all the offering proceeds, or disclosure of the termination of the offering. If a report of the use of proceeds is required with respect to the first effective registration statement of the predecessor issuer, the successor issuer shall provide such a report. The information provided pursuant to paragraphs (f)(2) through (f)(4) of this Item need only be provided with respect to the first periodic report filed pursuant to sections 13(a) and 15(d) of the Exchange Act after effectiveness of the registration statement filed under the Securities Act. Subsequent periodic reports filed pursuant to sections 13(a) and 15(d) of the Exchange Act need only provide the information required in paragraphs (f)(2) through (f)(4) of this Item if any of such required information has changed since the last periodic report filed. In disclosing the use of proceeds in the first periodic report filed pursuant to the Exchange Act, the issuer or successor issuer should include the following information:

(1) The effective date of the Securities Act registration statement for which the use of proceeds information is being disclosed and the Commission file number assigned to the registration statement;

(2) If the offering has commenced, the offering date, and if the offering has not commenced, an explanation why it has not;

(3) If the offering terminated before any securities were sold, an explanation for such termination; and

(4) If the offering did not terminate before any securities were sold, disclose:

(i) Whether the offering has terminated and, if so, whether it terminated before the sale of all securities registered;

(ii) The name(s) of the managing underwriter(s), if any;

(iii) The title of each class of securities registered and, where a class of convertible securities is being registered, the title of any class of securities into which such securities may be converted;

(iv) For each class of securities (other than a class of securities into which a class of convertible securities registered may be converted without additional payment to the issuer) the

following information, provided for both the account of the issuer and the account(s) of any selling security holder(s): the amount registered, the aggregate price of the offering amount registered, the amount sold and the aggregate offering price of the amount sold to date;

(v) From the effective date of the Securities Act registration statement to the ending date of the reporting period, the amount of expenses incurred for the issuer's account in connection with the issuance and distribution of the securities registered for underwriting discounts and commissions, finders' fees, expenses paid to or for underwriters, other expenses and total expenses. Indicate if a reasonable estimate for the amount of expenses incurred is provided instead of the actual amount of expense. Indicate whether such payments were:

(A) Direct or indirect payments to directors, officers, general partners of the issuer or their associates; to persons owning ten (10) percent or more of any class of equity securities of the issuer; and to affiliates of the issuer; or

(B) Direct or indirect payments to others;

(vi) The net offering proceeds to the issuer after deducting the total expenses described in paragraph (f)(4)(v) of this Item;

(vii) From the effective date of the Securities Act registration statement to the ending date of the reporting period, the amount of net offering proceeds to the issuer used for construction of plant, building and facilities; purchase and installation of machinery and equipment; purchases of real estate; acquisition of other business(es); repayment of indebtedness; working capital; temporary investments (which should be specified); and any other purposes for which at least five (5) percent of the issuer's total offering proceeds or \$100,000 (whichever is less) has been used (which should be specified). Indicate if a reasonable estimate for the amount of net offering proceeds applied is provided instead of the actual amount of net offering proceeds used. Indicate whether such payments were:

(A) Direct or indirect payments to directors, officers, general partners of

the issuer or their associates; to persons owning ten (10) percent or more of any class of equity securities of the issuer; and to affiliates of the issuer; or

(B) Direct or indirect payments to others; and

(viii) If the use of proceeds in paragraph (f)(4)(vii) of this Item represents a material change in the use of proceeds described in the prospectus, the issuer should describe briefly the material change.

Instructions. 1. Information required by this Item 701 need not be set forth as to notes, drafts, bills of exchange, or bankers' acceptances which mature not later than one year from the date of issuance.

2. If the sales were made in a series of transactions, the information may be given by such totals and periods as will reasonably convey the information required.

[47 FR 11401, Mar. 16, 1982, as amended at 61 FR 54508, Oct. 18, 1996; 62 FR 39762, July 24, 1997]

§ 229.702 (Item 702) Indemnification of directors and officers.

State the general effect of any statute, charter provisions, by-laws, contract or other arrangements under which any controlling persons, director or officer of the registrant is insured or indemnified in any manner against liability which he may incur in his capacity as such.

Subpart 229.800—List of Industry Guides

§ 229.801 Securities Act industry guides.

- (a) [Reserved]
- (b) *Guide 2.* Disclosure of oil and gas operations.
- (c) *Guide 3.* Statistical disclosure by bank holding companies.
- (d) *Guide 4.* Prospectuses relating to interests in oil and gas programs.
- (e) *Guide 5.* Preparation of registration statements relating to interests in real estate limited partnerships.
- (f) *Guide 6.* Disclosures concerning unpaid claims and claim adjustment expenses of property-casualty insurance underwriters.